

**Camden County Board of Commissioners**

**Board of Equalization & Review Meeting**

**May 19, 2008**

**5:30 P.M.**

**Historic Courtroom, Courthouse Complex  
Camden, North Carolina**

**MINUTES**

A Board of Equalization and Review was held on Monday, May 19, 2008 at 5:30 p.m. in the Historic Courtroom, Camden, North Carolina. The following members were present:

Chairman Jeffrey B. Jennings

Vice Chairman Philip Faison

Commissioners Melvin J. Jeralds, Sandy Duckwall and Mike Andrews

Also attending was Clerk to the Board Ava Gurganus and Tax Administrator Mary Rhodes.

Chairman Jeffrey Jennings called the Board of E & R to order to review the following property tax appeals:

Dawn Harrington, Wharf Road, PIN 03.8961.00.97.5731.0000:

Commissioner Mike Andrews made a motion to increase the Waterfront to 1.58 acre from 1 acre and give a 50% reduction to the Woodland. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Lola Richardson, 183 Wickham Road, PIN 03.8962.00.49.1075.0000:

Commissioner Philip Faison made a motion to reduce the value of the Open Land by 5%. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Sandra Richardson, 185 Wickham, PIN 03.8962.00.38.9683.000:

Commissioner Melvin Jeralds made a motion to correct the acreage to .58 acres. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Marshall Powell, Horseshoe Road, PIN 01.7070.00.95.0550.000

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Susan Hinkle, 195 Billets Bridge Road, PIN 02.8943.00.79.7773.000:

Commissioner Mike Andrews made a motion to approve correcting the square footage of the upstairs. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Clarence E. Hughes, 144 Raymons Creek Road, PIN 03.8961.00.69.9512.000:

Commissioner Sandy Duckwall made a motion to approve the adjustment due to the unfinished family room over the garage. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Theodore Brown, 1733 Morgans Corner Road, PIN 01.7988.00.04.9052.0000:

Commissioner Philip Faison made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Harry Blevins for Kay Weeks Heirs, 807 US Highway 158, PIN 01.7050.00.81.6969.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

James Castellow, 128 Culpepper Road, PIN 01.7080.00.09.8246.0000:

Commissioner Melvin Jeralds made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Clarence Robey, 205 Holley Drive, PIN 02.8933.02.96.5797.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Lyle Boldt, 209 Maddrey Drive, PIN 02.8926.00.23.7385.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

W. Bunch McPherson, 101 Gumberry Road, PIN 02.8934.01.49.2834.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Harold Nelson, 103 Windy Heights Drive, 02.8943.01.06.9437.0000:

Commissioner Sandy Duckwall made a motion to change the *Condition* to Average, correct square footage of FIN ½ to 558, and delete Pier and Storage Building. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Nancy Meehan, 9 Trestles Court, PIN 02.8934.01.06.9911.0009:

Commissioner Philip Faison made a motion to adjust the tax value for unfinished utility room. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

James Whitehurst, 179 McPherson Road, PIN 01.7081.00.75.6138.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Nevada Smith, 141 Billetts Bridge Road, PIN 02.8943.00.59.6500.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Nevada Smith, 208 Billets Bridge Road, PIN 02.8943.00.89.7705.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Jack Addington, 112 Carolina Road, PIN 01.7999.00.75.0798.0000:

Commissioner Sandy Duckwall made a motion to approve adjustment of living space due to cathedral ceilings. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Ernest DeBerry, 208 South 343, PIN 02.8934.02.66.7951.0000:

Commissioner Philip Faison made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Loyce Twiford, 1353 Four Forks Road, PIN 01.7070.00.12.4363.0000:

Commissioner Melvin Jeralds made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Fred Upton, 165 US West 158, PIN 02.8934.01.17.7047.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Tark & Associates - Tark Commercial Park, Highway 158

Commissioner Mike Andrews made a motion to adjust every 500' according to the fee schedule after the parcels on US 158 at Investors Way. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Angela Stalls, 116 Christopher Way, PIN 01.8000.00.38.2664.0000:

Commissioner Melvin Jeralds made a motion to approve adjustment to the tax value for the unfinished family room over the garage; change three bathrooms to two bathrooms; and add fireplace. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Elmer Gene Maestas, 100 Smith Drive, PIN 02.8926.00.21.2877.0000:

Commissioner Philip Faison made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

W.L. Sawyer, 654 North Hwy 343, PIN 02.8916.00.48.3937.0000:

Mr. Sawyer cancelled his tax appeal.

Amy Gibbons, 223 Pinch Gut Road, PIN 02.8945.00.59.9505.0000:

Commissioner Philip Faison made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Gladys Eason Property, 111 Upton Road, PIN 02.8934.01.26.0644.0000:

Commissioner Philip Faison made a motion to approve a 30% functional depreciation to the tax value due to being outdated; incomplete rooms; and change from two bathrooms to one bathroom. The motion passed with Commissioners Melvin Jeralds, Sandy

Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Sergy Tivonyuk, 108 Tulip Tree Drive, PIN 03.8953.04.50.4377.0000:

Commissioner Melvin Jeralds made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

James Johnson, 174 US 158 West, PIN 02.8934.01.06.9911.0008:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Alexander Steiner, 100 Valley Road, PIN 02.8943.01.27.4013.0000:

Commissioner Mike Andrews made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Alexander Steiner, 100 Valley Road, PIN 02.8943.01.26.3879.0000:

Commissioner Mike Andrews made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Alfredo Salinas, 101 Robert Street, PIN 02.8934.01.15.9995.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Stuart Allison, Second Creek Road, PIN 03.8990.00.17.9906.0000:

Commissioner Philip Faison made a motion to approve an 80% reduction to the tax value pending the results of a perk test. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Douglas Gregory, 257 Neck Road, PIN 03.8952.04.91.9481.0000:

Commissioner Philip Faison made a motion to adjust the second floor square footage to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Gail Riffle, Carolina Road, PIN 01.8909.00.07.8695.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

George Murray, 192 Billets Bridge Road, PIN 02.8943.00.79.7484.0000:

Commissioner Philip Faison made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Jonathan Hagemann, 104 Wisteria Drive, PIN 02.8933.02.97.2611.0000:

Commissioner Philip Faison made a motion to approve adjustment of two and one half (2-1/2) bathrooms from three (3) bathrooms. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey

Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Jessie Rhodes, Old Swamp Road, PIN 01.7999.00.78.0773.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Jessie Rhodes, Old Swamp Road, PIN 01.7999.00.76.3524.0000:

Commissioner Sandy Duckwall made a motion for no changes to the tax value. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

Neil Michelsen, Halstead & Ferebee Property, PIN 01.7997.00.62.1963.0000:

Commissioner Philip Faison made a motion to approve adjustment of 28 acres from Woodland to Swampland. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

BTF Limited Partnership, 364 Horseshoe Road, PIN 01.7979.00.38.4426.0000 and PIN 01.7979.00.29.0011.0000::

Commissioner Melvin Jeralds made a motion to change the Woodland to Swampland on both parcels. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

### **Adjournment**

Commissioner Melvin Jeralds made a motion to adjourn the Board of Equalization & Review. The motion passed with Commissioners Melvin Jeralds, Sandy Duckwall, Philip Faison, Mike Andrews and Chairman Jeffrey Jennings voting aye; no Commissioner voting no; no Commissioner absent; and no Commissioner not voting.

The Board of Equalization and Review adjourned at 6:52 p.m.

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Jeffrey B. Jennings, Chairman  
Camden County Board of Commissioners

ATTEST:

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Ava J. Gurganus  
Clerk to the Board